

CITY OF EAU CLAIRE

COMBINING BALANCE SHEET COMPONENT UNITS - GOVERNMENTAL December 31, 2005

	Downtown Business Improvement District	West Grand Business Improvement District	Water Street Business Improvement District	North Barstow/ Medical Business Improvement District	Totals
ASSETS					
Cash and short term investments	\$ 16,714	\$ 809	\$ 33,080	\$ -	\$ 50,603
Receivables:					
Taxes	71,000	12,000	9,500	48,200	140,700
Notes receivable	-	4,443	-	-	4,443
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Total assets	\$ 87,714	\$ 17,252	\$ 42,580	\$ 48,200	\$ 195,746
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LIABILITIES AND FUND BALANCES					
Accounts payable	\$ 1,300	\$ 500	\$ -	\$ -	\$ 1,800
Deferred revenue	71,000	16,443	9,500	48,200	145,143
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Total liabilities	72,300	16,943	9,500	48,200	146,943
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Fund balances:					
Designated for subsequent years expenditures	15,414	309	33,080	-	48,803
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Total fund balances	15,414	309	33,080	-	48,803
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Total liabilities and fund balances	\$ 87,714	\$ 17,252	\$ 42,580	\$ 48,200	\$ 195,746
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Amounts reported for governmental activities in the statement of net assets are different because:					
Fund balance at year end	\$ 15,414	\$ 309	\$ 33,080	\$ -	\$ 48,803
Notes receivable are long-term assets that are not available to pay for current-period expenditures and, therefore, are deferred in the funds.	-	4,443	-	-	4,443
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Net assets at year end	\$ 15,414	\$ 4,752	\$ 33,080	\$ -	\$ 53,246
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